

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13-412.

If both the seller and buyer are liable for payment of the motor fuel tax or the sales and use tax:

- (1) the Comptroller may make an assessment against both; and
- (2) the assessment under item (1) of this section against either the seller or buyer does not bar an assessment against the other for the same tax or any part that has not been paid.

[\[Previous\]](#)[\[Next\]](#)